

HOUSE No. 4285

Message from His Excellency the Governor recommending legislation relative to making appropriations for the fiscal year 2012 to provide for supplementing certain existing appropriations and for certain other activities and projects. July 16, 2012.

The Commonwealth of Massachusetts



DEVAL L. PATRICK
GOVERNOR

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LIEUTENANT GOVERNOR

EXECUTIVE DEPARTMENT
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July 16, 2012.

To the Honorable Senate and House of Representatives:

I am filing for your consideration a bill entitled “An Act Making Appropriations for the Fiscal Year 2012 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects.”

The legislation I am filing requests \$30.5 million in supplemental funding for a limited number of spending items. This funding will support one-time costs, unavoidable costs or FY13 costs not known when the Legislature passed their FY13 budgets or costs of new collective bargaining agreements. The following are some of the funding items included:

- \$8.4 million in reserve funding for the current projected local costs for storm response related to the October 2011 snowstorm.
- \$7.1 million in reserve funding for the current projected local costs for storm response related to Tropical Storm Irene.
- \$350,000 for military base retention efforts to promote Massachusetts’ bases and armories in the federal base-closing review process.
- \$1.1 million in additional funding for Connor B litigation costs at the Attorney General’s Office and the Department of Children and Families.
- \$5 million for increased MassHealth reimbursement rates for adult day health (ADH) providers.

In addition to these supplemental funding items, I am proposing legislation to carry-forward or “PAC” up to \$47 million in FY 2012 funding in a number of appropriations for the purpose of supporting one-time project funding.

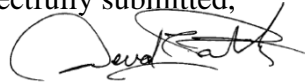
This legislation also includes technical amendments to the FY12 and FY13 budgets and other budget-related language changes, including the following:

- Enhancements to Department of Revenue (DOR) authority to enter into agreements with other states, including expanding the types of refunds that can be intercepted by DOR or on behalf of DOR.
- Authorizing the Committee for Public Counsel Service (CPCS) to transfer funding in its main appropriation to pay for additional FY12 costs for private attorneys that were not projected until mid-June.

The legislation also includes funding corresponding to several recently ratified collective bargaining agreements.

Sufficient revenues are estimated to be available to finance these appropriations. I urge your prompt and favorable consideration of this bill.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Deval Patrick", written over a horizontal line.

DEVAL L. PATRICK,
Governor.

The Commonwealth of Massachusetts

In the Year Two Thousand Twelve.

AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2012 TO PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND FOR CERTAIN OTHER ACTIVITIES AND PROJECTS.

Whereas, The deferred operation of this act would tend to defeat its purposes, which are forthwith to make supplemental appropriations for fiscal year 2012 and to make certain changes in law, each of which is immediately necessary to carry out those appropriations or to accomplish other important public purposes, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. To provide for supplementing certain items in the general appropriation act and other appropriation acts for fiscal year 2012, the sums set forth in section 2 are hereby appropriated from the General Fund unless specifically designated otherwise in this act or in those appropriation acts, for the several purposes and subject to the conditions specified in this act or in those appropriation acts, and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2012. These sums shall be in addition to any amounts previously appropriated and made available for the purposes of those items.

SECTION 2.

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Office of the Secretary of Administration and Finance

1599-2013	\$1,100,000
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EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

Division of Medical Assistance

4000-0600	\$5,000,000
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4000-0700	\$8,042,350
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SECTION 2A. To provide for certain unanticipated obligations of the commonwealth, to provide for an alteration of purpose for current appropriations, and to meet certain requirements of law, the sums set forth in this section are hereby appropriated from the General Fund unless specifically designated otherwise in this section, for the several purposes and subject to the conditions specified in this section, and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2012. These sums shall be in addition to any amounts previously appropriated and made available for the purposes of those items.

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

Office of the Secretary of Administration and Finance

1599-4420 For a reserve to meet the fiscal year 2012 costs of salary adjustments and other economic benefits authorized by the collective bargaining agreement between the Board of Higher Education and the Massachusetts Teachers Association/National Education Association Associated Professional Administrators (Unit APA)..... \$451,853

1599-1710 For a reserve for the state share of costs to certain municipalities relating to the October 2011 snowstorm; provided, that the comptroller shall transfer funds made available in this item to municipalities for this purpose upon the written request of the secretary of administration and finance \$8,422,689

1599-1711 For a reserve for the state share of costs to certain municipalities relating to Tropical Storm Irene in August 2011; provided, that the comptroller shall transfer funds made available in this item to municipalities for this purpose upon the written request of the secretary of administration and finance \$7,088,256

EXECUTIVE OFFICE FOR HOUSING AND ECONOMIC DEVELOPMENT

Office of the Secretary of Housing and Economic Development

7002-0035 For a reserve to support the commonwealth's defense sector initiatives \$350,000

SECTION 2C.I. For the purpose of making available in fiscal year 2013 balances of appropriations which otherwise would revert on June 30, 2012, the unexpended balances of the maintenance appropriations listed below, not to exceed the amount specified below for each item, are hereby re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in section 2 of the general appropriation act for fiscal year 2012. However, for items which do not appear in section 2 of the general appropriation act, the amounts in this section are re-appropriated for the purposes of and subject to the conditions stated for the corresponding item in section 2 or 2A of this act or in prior appropriation acts. Amounts in this section are re-appropriated from the fund or funds designated for the corresponding item in section 2 of the general appropriation act; provided, however, that for items which do not appear in section 2 of the general appropriation act, the amounts in this section are re-appropriated from the fund or funds designated for the corresponding item in section 2 or 2A of this act or in prior appropriation acts. The sums re-appropriated in this section shall be in addition to any amounts available for said purposes.

JUDICIARY

Committee for Public Counsel Services

0321-1500 \$5,000,000

EXECUTIVE OFFICE

Executive Office

0411-1000 \$400,000

STATE AUDITOR

Office of the State Auditor

0710-0000 \$568,639

INSPECTOR GENERAL

Office of the Inspector General

0910-0200 \$625,000

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE

69	<i>Office of the Secretary of Administration and Finance</i>	
70	1106-0064	\$100,000
71	1599-1710	\$8,422,689
72	1599-1711	\$7,088,256
73	1599-2004	\$1,654,509

74 EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS

75 *Office of the Secretary of Energy and Environmental Affairs*

76	2000-0100	\$200,000
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77 EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES

78 *Office of the Secretary of Health and Human Services*

79	4000-0114	\$1,000,000
80	4000-0300	\$920,000
81	4000-0600	\$5,000,000
82	4000-0700	\$8,042,350

83 EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

84 *Division of Professional Licensure*

85	7006-0151	\$376,604
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86 EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY

87 *Parole Board*

88	8950-0001	\$150,000
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89 AmeriCorps Trust Fund

90 SECTION 3. Chapter 6 of the General Laws is hereby amended by inserting after section 208 the
91 following section:-

92 Section 208A. (a) There shall be an Office for Refugees and Immigrants Trust, in this section called the
93 trust, to be administered by the executive director of the office for refugees and immigrants, in this
94 section called the director.

(b) The director shall appoint the fund's trustee, who shall serve until a successor is appointed.

(c) There shall be credited to the trust grants, bequests, gifts or contributions of cash or securities, and contributions of services or property in kind from any persons, or other governmental, non-governmental, quasi-governmental or local governmental entities made for the purpose of supporting the office for refugees and immigrants.

(d) Expenditures from the trust shall not be subject to appropriation, and balances remaining at the end of a fiscal year shall not revert to the General Fund. Expenditures from the trust shall be made only for the following purposes:

(1) operating costs of the office for refugees and immigrants, including the divisions and programs within the office;

(2) costs related to carrying out the powers of the office, as set forth in section 207; and

(3) costs associated with refugee and immigrant related programs, grants and initiatives of the director.

(e) For the purpose of accommodating timing discrepancies between the trust's receipt of revenues and related expenditures, the trust may incur expenses and the comptroller may certify payments from the trust in anticipation of trust receipts based on estimated receipts as certified by the trustee. The trustee shall insure that no expenditures from the trust shall cause the trust to be in deficiency at the close of a fiscal year.

Housing and Economic Development Trust

SECTION 4. Chapter 6A of the General Laws is hereby amended by inserting after section 16G the following section:-

Section 16H. (a) There is hereby established the Housing and Economic Development Trust, in this section called the trust, to be administered by the secretary of housing and economic development, in this section called the secretary. Monies in the trust shall be deposited with the state treasurer in a manner that will secure the highest interest rate available consistent with safety of the trust and with the requirement that all amounts on deposit be available for immediate use.

(b) The secretary shall appoint the fund's trustee, who shall serve until a successor is appointed.

(c) There shall be credited to the trust the following:

(1) Grants, bequests, gifts or contributions of cash or securities, or contributions of services or property in kind from any persons, or other governmental, non-governmental, quasi-governmental or local governmental entities made for the purpose of supporting the executive office of housing and economic development, in this section called the executive office, set forth in subsection (d).

(2) All interest earned on monies in the trust.

d) Expenditures from the trust shall not be subject to appropriation, and balances remaining at the end of a fiscal year shall not revert to the General Fund. Expenditures from the trust shall be made only for the following purposes:

(1) Operating costs of the executive office including the divisions and programs within the executive office;

(2) Operating costs of the Massachusetts Marketing Partnership, and the offices within the Partnership, including the Massachusetts International Trade Office, the Commonwealth Marketing Office, the Massachusetts Office of Travel and Tourism, the Commonwealth Film Office, and the Office of Sports and Entertainment; and the Massachusetts Office of Business Development, including the divisions and programs within that Office;

(3) Costs associated with housing and economic development programs, grants and initiatives of the secretary.

(e) Funds deposited and expended from the trust shall not be assessed any indirect costs.

(f) For the purpose of accommodating timing discrepancies between the trust's receipt of revenues and related expenditures, the trust may incur expenses and the comptroller may certify payments from the trust in anticipation of trust receipts based on estimated receipts as certified by the trustee. The trustee shall insure that no expenditures from the trust shall cause the trust to be in deficiency at the close of a fiscal year.

Clarify Clean Energy Center Bonding Authority

SECTION 5. (A) Subsection (a) of section 3 of chapter 23J of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by inserting after clause (12) the following clause:-

149 (12A) to borrow and repay money by issuing bonds or notes of the center, to apply the proceeds thereof
150 in furtherance of its purposes under this chapter, and to pledge or assign or create security interests in
151 any revenues, receipts or other assets or funds of the center to secure bonds or notes, including amounts
152 received or held in the Massachusetts Renewable Energy Trust Fund established by section 9;.

153 (B) Section 9 of said chapter 23J, as so appearing, is hereby amended by striking out the last paragraph
154 and inserting in place thereof the following paragraph:-

155 The amounts collected under section 20 of chapter 25 shall be impressed with a trust for the benefit of
156 the trust fund. To facilitate the center's ability to issue bonds and notes secured by amounts in the trust
157 fund, the commonwealth shall covenant with the holders of these bonds and notes that the amounts
158 collected under section 20 of chapter 25 shall not be diverted from the trust fund and that the rates of the
159 mandatory charges under section 20 of chapter 25 shall not be reduced while any such bonds or notes are
160 outstanding. In furtherance of the public purposes of the trust fund, the center shall expend income
161 derived from the investment of amounts collected under section 20 of chapter 25 as provided in
162 subsection (a) and, in the discretion of the center, in furtherance of the public purposes of the center and
163 for the costs of departments and agencies that support or are otherwise consistent with the purposes of
164 the trust fund.

165 Updating G.L. c. 29, § 12A to Reflect State Administration of SSI Benefits

166 SECTION 6. (A) Section 12A of chapter 29 of the General Laws, as so appearing, is hereby amended
167 by striking out, in line 12, the words "public welfare" in the first sentence and inserting in place thereof,
168 the following words:- transitional assistance.
169 (B) Said section 12A of said chapter 29 of the General Laws is hereby further amended by striking out
170 the third paragraph, and inserting in place thereof the following paragraph:-

171 Notwithstanding any general or special law to the contrary, in order to make timely state supplementary
172 payments, the comptroller may present in his certificate to the governor's council, and the state
173 treasurer, with the consent of the council, may transfer to the United States Treasury or the entity
174 administering the program of state supplementary payments before July 1 funds necessary to make July
175 payments to commonwealth benefit recipients.

176 Remove Water and Sewer Bill Appeals from Appellate Tax Board

177 SECTION 7. (A) Section 42E of chapter 40 of the General Laws, as appearing in the 2010 Official
178 Edition, is hereby amended by striking out the last sentence and inserting in place thereof the following
179 sentence:- If this petition is denied in whole or in part, the petitioner may file a complaint in the district
180 court seeking money damages for amounts paid or otherwise to determine the proper amount due.

181 (B) Section 6 of chapter 58A of the General Laws, as so appearing, is hereby amended by striking out,
182 in line 2, the words “section 42E of chapter 40;”.

183 (C) Section 16E of chapter 83 of the General Laws, as so appearing, is hereby amended by striking out
184 the last sentence and inserting in place thereof the following sentence:- If this petition is denied in whole
185 or in part, the petitioner may file a complaint in the district court seeking money damages for amounts
186 paid or otherwise to determine the proper amount due.

187 DOR Tax Refunds Technical Amendment

188 SECTION 8. (A) The third paragraph of section 36 of chapter 62C of the General Laws, as appearing
189 in section 67 of chapter 68 of the acts of 2011, is hereby amended by inserting after the fifth sentence the
190 following sentence:-

191 Notwithstanding the preceding sentence and any contrary provision of section 27, where the
192 commissioner and the taxpayer have agreed to extend the period for assessment of a tax pursuant to
193 section 27, the amount of any refund or credit, whether determined by the commissioner to be an
194 overpayment pursuant to section 27 or claimed by the taxpayer pursuant to a timely filed application for
195 abatement, shall not exceed the amount of the tax paid after the execution of the agreement and before
196 the expiration of the agreed extension period or periods plus the amount of the tax paid which would
197 otherwise be eligible for refund under this section if an application for abatement had been filed on the
198 date the agreement was first executed.

199 (B) Subsection (A) shall apply to requests for refund or applications for abatement filed with the
200 commissioner of revenue on or after July 1, 2011; but it shall not apply with respect to tax periods where
201 the statute of limitations for refund or abatement, as applicable, had expired before July 1, 2011.

202 Enhanced DOR Authority to Offset Refunds

203 SECTION 9. (A) Section 1 of chapter 62D of the General Laws is hereby amended by striking out, in
204 line 5 and in lines 42 and 43, as appearing in the 2010 Official Edition, the words “division of

205 employment and training” and inserting in place thereof, in each instance, the following words:-
206 department of unemployment assistance.

207 (B) Said section 1 of said chapter 62D, is hereby further amended by inserting after the word “debtor”
208 in line 20, as so appearing, the following words:-; an amount owed to the department of unemployment
209 assistance.

210 (C) Said section 1 of said chapter 62D is hereby further amended by inserting after the word
211 “bankruptcy”, in line 48, as so appearing, the following words:- ; a person owing a debt certified by the
212 comptroller.

213 (D) Said section 1 of said chapter 62D is hereby further amended by inserting after the definition of
214 “Debtor” the following definition:-“Department”, the department of revenue.

215 (E) Said section 1 of said chapter 62D is hereby further amended by striking out the definition of
216 “Refund” and inserting in place thereof the following 2 definitions:-

217 "Person", an individual, vendor, contractor, partnership, society, association,
218 joint stock company, limited liability company, corporation, estate, receiver, trustee, assignee and any
219 other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise,
220 or any combination of persons.

221 “Refund”, an overpayment of any tax, including interest and penalties, that
222 may be returned or credited to the taxpayer pursuant to sections 30, 31A, 36, 36A, 37 or 39 of chapter
223 62C, sections 27 or 27A of chapter 65, section 6 of chapter 65A, or any other general or special law that
224 authorizes such a return or credit; but the commissioner shall not offset any refunds under this chapter
225 payable to an operator as defined in section 1 of chapter 64G, a vendor as defined in section 1 of chapter
226 64H or section 1 of chapter 64I, or a direct broadcast satellite service provider as defined in section 1 of
227 chapter 64M to the extent that the person is obligated under those chapters to repay the purchaser the
228 amount for which the application for refund is made.

229 (F) Section 8 of said chapter 62D, as appearing in the 2010 Official Edition, is hereby amended by
230 striking out, in line 12, the words “the General Fund” and inserting in place thereof, the following
231 words:- a separate revolving fund to be used by the department, without appropriation, to defray its
232 administrative costs in operating the set-off program.

(G) Section 13 of said chapter 62D is hereby amended by striking out, in lines 6 and 7, as so appearing, the words “unpaid division of employment and training liabilities” and inserting in place thereof, the following words:- unpaid department of unemployment assistance liabilities.

(H) Said section 13 of chapter 62D is hereby further amended by striking out the word “and”, in line 12, as so appearing.

(I) Said section 13 of chapter 62D is hereby further amended by inserting after the words “chapter 7A”, inserted by section 14 of chapter 142 of the acts of 2011, the following words:- ; (x) unpaid federal nontax liabilities to a federal agency pursuant to section 15; and (xi) unpaid tax liabilities of another state pursuant to section 16.

(J) Said chapter 62D is hereby further amended by adding the following 2 sections:-

Section 15. (a) As used in this section, the following words shall have the following meanings, unless the context clearly requires otherwise:

“Federal official”, a unit or official of the federal government charged with the collection of federal nontax liabilities payable to the federal government and with the authority to enter into the offset agreement.

“Federal nontax liability”, a delinquent nontax liability certified by a federal official including, but not limited to, interest, penalties, fines, fees and other nontax assessments imposed by or payable to the federal government that are finally determined to be due and owing.

“Offset agreement”, the agreement between the commissioner, the state comptroller, and the Secretary of the Treasury authorized by this section and section 19 of chapter 7A.

“State tax liability”, a delinquent tax liability certified by the commissioner including, but not limited to, any tax, interest, penalties or other additions to a tax imposed by or payable to the commonwealth that are finally determined to be due and owing pursuant to chapter 62C.

(b) Notwithstanding any other general or special law to the contrary, in coordination with the comptroller under section 19 of chapter 7A, the commissioner may enter into an offset agreement with the Secretary of the Treasury to participate in a reciprocal Treasury Offset Program pursuant to 31 U.S.C. section 3716 for the collection of any state tax liabilities owed to the commonwealth from federal payments to vendors and contractors. The offset agreement may provide for the United States to submit

federal nontax liabilities owed to federal agencies for offset against refunds otherwise due and owing to taxpayers.

(c) Pursuant to the offset agreement, a federal official may:

(1) provide certification to the commissioner the existence of a person's delinquent, federal nontax liability owed by the person to the federal government by providing: (i) the full name and address of the person and any other names known to be used by the person; (ii) the social security number or federal tax identification number of that person; (iii) the amount of the federal nontax liability; (iv) a statement certifying that the liability is past due, that due process has been provided and that the liability is legally enforceable in the amount certified, which may be provided in procedures for certifying payments in the offset agreement; and (v) any other information pursuant to the agreement;

(2) request the commissioner to withhold any refund to which the person is entitled; and

(3) retain a portion of the proceeds of any federal administrative setoff authorized by the federal offset program.

(d) As required or permitted by state law, federal law, or the offset agreement, the commissioner shall:

(1) determine if a person for whom a certification is received is due a refund;

(2) withhold a refund that is due a person whose name has been certified by a federal official;

(3) notify the person of the amount withheld in satisfaction of a federal nontax liability certified by a federal official;

(4) pay to the federal official the lesser of the entire refund or the amount certified plus any fee pursuant to subsection (g) and pay any refund in excess of such amount to the person.

(e) The commissioner may certify to a federal official a person's delinquent state tax liability owed to the commonwealth by providing the federal official: (i) the full name and address of the person and any

other names known to be used by the person; (ii) the social security number or federal tax identification number of that person; (iii) the amount of the state tax liability; (iv) a statement certifying that the state tax liability is past due, that due process has been provided and that the liability is legally enforceable in the amount certified, which may be provided in procedures for certifying payments in the offset agreement; and (v) any other information required by state statute or regulation applicable to the collection of the state tax liability by offset of federal payments to vendors and contractors.

(f) The commissioner may request that the federal official withhold the lesser of any federal vendor or contractor payment to which the person is entitled pursuant to the offset agreement or the amount certified plus any fee pursuant to subsection (g).

(g) The commissioner shall establish a reasonable administrative fee to be charged to the person for the provision of the state offset of a federal nontax liability or the federal offset of a state tax liability. The fee shall be a separate charge and may be withheld from any refund. Any state administrative fees may be retained by the commissioner and shall be deposited in a separate revolving fund to be used by the commissioner, without further appropriation, for the costs in operating the offset program.

(h) Notwithstanding section 21 of chapter 62C or any other law prohibiting disclosure by the department of the contents of taxpayer's records or information, all information exchanged to accomplish and effectuate the intent of this section is lawful.

(i) If an individual filed a joint income tax return and the federal nontax liability certified by a federal official is not the liability of both parties to the joint income tax return, the commissioner may not withhold or pay to the federal official that portion of the income tax refund attributable to the individual not owing the liability. The commissioner shall adopt procedures notifying parties to a joint income tax return of a proposed offset of a refund for a federal nontax liability certified by a federal official and shall allow the parties to such return 60 days to assert in writing that a portion of the income tax refund is attributable to the individual not owing the federal nontax liability. If no such assertion by a party to the joint return is made within 60 days of notice, all of the refund shall be deemed attributable to the individual owing the liability.

Section 16. (a) As used in this section the following words shall have the following meanings, unless the context clearly requires otherwise:

“Other state tax liability”, a delinquent tax liability certified by the tax officer of the reciprocal state, including but not limited to, any tax, interest, penalties or other additions to a tax

imposed by or payable to the participating state that are finally determined to be due and owing pursuant to the laws of such state.

“State”, any state or the District of Columbia which extends a like comity for the collection of taxes owed to the commonwealth and participates in the reciprocal offset program.

“State offset agreement”, the agreement between the commissioner and the tax officer of the state which allows the department and the state to participate in a reciprocal offset program.

“State refund”, an overpayment of any tax that is returned or credited to the taxpayer pursuant to the laws of the state.

“State tax liability”, a delinquent tax liability certified by the commissioner including, but not limited to, any tax, interest, penalties or other additions to a tax imposed by or payable to the commonwealth that are finally determined to be due and owing pursuant to chapter 62C.

“Tax officer”, a unit or official of a state, or the duly authorized agent of such unit or official, charged with the imposition, assessment or collection of taxes of that state.

“Taxpayer”, a person identified by the commissioner or a tax officer as owing tax liabilities to the department or a state.

(b) Notwithstanding any other general or special law to the contrary, the commissioner may enter into a state offset agreement with a tax officer to participate in a reciprocal offset program for the collection of state tax liabilities owed to the commonwealth from state refunds due a taxpayer of the reciprocal state. The state offset agreement may provide for the state to submit other state tax liabilities to be offset against refunds due to commonwealth taxpayers.

(c) The commissioner may enter into state offset agreements with the tax officers of states relating to procedures and methods to be employed by the department and a state with respect to the operation of this section; information safeguards; and a requirement that the state shall not be allowed to request the collection of taxes through the remedy established under this section unless the tax is at least fifty dollars.

(d) Pursuant to the state offset agreement, a tax officer may:

346 (1) provide certification to the commissioner the existence of a person's
347 delinquent, other state tax liability owed by the person to the state by
348 providing: (i) the full name and address of the person and any other names
349 known to be used by the person; (ii) the social security number or federal tax
350 identification number of that person; (iii) the amount of the other state tax
351 liability due to such state, including interest and penalties; (iv) a statement
352 certifying that the liability is past due, that due process has been provided and
353 that the other state tax liability is legally enforceable in the amount certified,
354 which may be provided in procedures for certifying payments in the state
355 offset agreement; and (v) any other information pursuant to the agreement;

356 (2) request the commissioner to withhold any refund to which the person is
357 entitled; and

358 (3) retain a portion of the proceeds of any setoff authorized by the state offset
359 program.

360 (e) As required or permitted by state law and the state offset agreement, the commissioner shall:

361 (1) determine if a person for whom a certification is received is due a refund;

362 (2) withhold a refund that is due a person whose name has been certified by a
363 tax officer;

364 (3) notify the person of the amount withheld in satisfaction of the other state
365 tax liability certified by a tax officer;

366 (4) pay to the state the lesser of the entire refund or the amount certified plus
367 any fee pursuant to subsection (h) and pay any refund in excess of such
368 amount to the person.

369 (f) The commissioner may certify to a tax officer a person's delinquent state tax liability owed the
370 commonwealth by providing the tax officer: (i) the full name and address of the person and any other
371 names known to be used by the person; (ii) the social security number or federal tax identification
372 number of that person; (iii) the amount of the state tax liability; (iv) a statement certifying that the state
373 tax liability is past due, that due process has been provided and that the liability is legally enforceable in
374 the amount certified, which may be provided in procedures for certifying payments in the state offset

375 agreement; and (v) any other information required by state statute or regulation applicable to the
376 collection of the state tax liability by offset of state refunds due a taxpayer.

377 (g) The commissioner may request that the tax officer withhold the lesser of any state refund to which
378 the person is entitled pursuant to the state offset agreement or the amount certified plus any fee pursuant
379 to subsection (h).

380 (h) The commissioner and the state may establish a reasonable administrative fee to be charged to the
381 person for the provision of the offsets. The fee shall be a separate charge and may be withheld from any
382 refund or state refund due to the person. Any applicable administrative fees may be retained by the
383 commissioner and shall be deposited in a separate revolving fund to be used by the commissioner,
384 without further appropriation, for the costs in operating the state offset program.

385 (i) Notwithstanding section 21 of chapter 62C or any other law prohibiting disclosure by the department
386 of the contents of taxpayer's records or information, all information exchanged to accomplish and
387 effectuate the intent of this section is lawful.

388 (j) If an individual filed a joint income tax return and the other state tax liability certified by a tax officer
389 is not the liability of both parties to the joint income tax return, the commissioner may not withhold or
390 pay to the state that portion of the income tax refund attributable to the individual not owing the liability.
391 The commissioner shall adopt procedures notifying parties to a joint income tax return of a proposed
392 offset of a refund for the other state tax liability certified by a tax officer and shall allow the parties to
393 such return 60 days to assert in writing that a portion of the income tax refund is attributable to the
394 individual not owing the liability. If no such assertion by a party to the joint return is made within 60
395 days of notice, all of the refund shall be deemed attributable to the individual owing the liability.

396 No Compensation for Local Housing Authority Board Members
397

398 SECTION 10. (A) Section 7 of chapter 121B of the General Laws, as appearing in the 2010 Official
399 Edition, is hereby amended by striking out the second paragraph and inserting in place thereof the
400 following paragraph:- A housing authority shall not compensate its members from any source of funds
401 available to the housing authority.
402

403 (B) Said section 7 of said chapter 121B, as so appearing, is hereby further amended by striking out the
404 words "Any compensation paid to a tenant member of a housing authority for services as a member", in

lines 47 and 48, and inserting in place thereof the following words:- To the extent that a tenant member of a housing authority was compensated for services as a member before July 1, 2012, that compensation.

June 1, 2011 Storm Reserve

SECTION 11 . Item 1599-1705 of section 2A of chapter 52 of the acts of 2011 is amended by striking out the words “and provided further, that funds made available in this item shall not revert but shall be made available for expenditure until June 30, 2012” and inserting in place thereof the following words:- provided further, that up to \$300,000 from this item shall be transferred to a trust account for which the undersecretary for housing and community development shall be the trustee, and which shall be made available to the DevelopSpringfield Corporation under a 3-year contract with the department of housing and community development for the purposes of redevelopment and related projects in the city of Springfield; provided further, that any funds not needed by the DevelopSpringfield Corporation for this purpose shall be repaid to the commonwealth by no later than June 30, 2015; and provided further, that funds made available in this item shall not revert but shall be made available for expenditure until June 30, 2013.

Debt Service Line Item Transferability

SECTION 12. Item 0699-0015 of section 2 of chapter 68 of the acts of 2012 is hereby amended by striking out the words “from items 0699-9100, 0699-2004 and 0699-0016” and inserting in place thereof the following words:- from items 0699-9100, 0699-2004, 0699-0016 and 0699-9101.

Human Resources Division PAC

SECTION 13. Item 1750-0601 of said section 2 of said chapter 68 of the acts of 2011 is hereby amended by adding the following words:- ; provided, that any unexpended funds in this item shall not revert and shall be made available for expenditure until June 30, 2013.

Eliminate Information Technology Chargeback Ceiling

SECTION 14. Item 1790-0200 of section 2B of said chapter 68 of the acts of 2011 is hereby amended by striking out the words “in an amount not to exceed 5 per cent of the amount authorized”.

Adult Day Health Licensing by DPH

SECTION 15. Subsection (a) of chapter 87 of the acts of 2011 is hereby amended by striking out the second paragraph and inserting in place thereof the following paragraph:- The department of public health, in consultation with the executive office of health and human services, shall adopt regulations for the statewide licensure of adult day health programs.

Technical Correction to Low Income Housing Tax Credit Fund

SECTION 16. Section 87 of chapter 142 of the acts of 2011 is hereby amended by striking out the third and fourth sentences and inserting in place thereof the following sentences:- Funds made available for this fund shall be used only for offsetting the incremental General Fund costs from the increased amount of the state low income housing tax credit under sections 11, 12, 15 and 16 of this act . By June 30 of each fiscal year during which this fund is effective, the commissioner shall determine these projected incremental costs within the fiscal year and request that the comptroller transfer funding from the fund to the General Fund in an amount not to exceed the projected costs, but no such transfer shall be made without the written approval of the secretary of administration and finance.

Technical Correction of Division of Healthcare, Finance and Policy Line Item Number

SECTION 17. Section 2A of chapter 36 of the acts of 2012 is hereby amended by striking out the number “4100-0062” and inserting in place thereof the following number:- 4100-0082.

Proprietary Schools Revenue

SECTION 18. (A) Section 8 of chapter 106 of the acts of 2012 is hereby amended by adding the following sentence:- Revenues retained in this section shall be available for expenditure until June 30, 2013.

(B) Said chapter 106 of the acts of 2012 is hereby further amended by striking out section 10 and inserting in place thereof the following sentence:- Section 8 of chapter 106 of the acts of 2012 shall be effective July 1, 2011, and shall expire on August 1, 2012.

Connor B. Reserve PAC Ceiling Amendment

SECTION 19. Item 1599-2013 in section 2C.I. of chapter 118 of the acts of 2012 is hereby amended by striking out the figure “617,000” and inserting in place thereof the following figure: \$1,747,000.

Delivery System Transformation Initiatives Trust Fund

SECTION 20. Item 1595-1067 of section 2E of said chapter 118 of the acts of 2012 is hereby amended by striking out the words “and provided further, that the secretary of health and human services shall make payments of up to \$44,853,333 from the Delivery System Transformation Initiatives Fund to the Cambridge Public Health Commission for fiscal year 2012 only after the Cambridge Public Health Commission transfers up to \$22,426,667 of its funds to the Delivery System Transformation Initiatives Trust Fund using a federally permissible source of funds which shall fully satisfy the nonfederal share of such payment” and inserting in place thereof the following words:- provided further, that the secretary of health and human services shall make payments of up to \$44,853,333 from the Delivery System Transformation Initiatives Fund to the Cambridge Public Health Commission for fiscal year 2012 only after the Cambridge Public Health Commission transfers up to \$22,426,667 of its funds to the Delivery System Transformation Initiatives Trust Fund using a federally permissible source of funds which shall fully satisfy the nonfederal share of such payment; and provided further, that upon certification from the secretary of administration and finance the comptroller shall credit up to \$11,213,334 in transfers made by the Cambridge Public Health Commission received after June 30, 2012, toward fiscal year 2012 revenue receipts.

Increase Retained Revenue for Health Safety Net Claims Adjudication

SECTION 21. Item 4100-0082 of section 2 of chapter 139 of the acts of 2012 is hereby amended by striking out in both instances the figure “\$2,000,000” and inserting in place thereof, in each instance, the following figure:- \$6,000,000.

Medical Assistance Trust Fund

SECTION 22. Item 1595-1068 of section 2E of said chapter 139 of the acts of 2012 is hereby amended by striking out the figure “\$394,025,000” and inserting in place thereof the following figure:- \$566,306,556.

MTTF Funding for Transition to Local Transit Authorities

SECTION 23. Section 2E of said chapter 139 of the acts of 2012 is hereby amended by striking out, in item 1595-6368, the words “; provided further, that the amount of funds provided for administrative and consulting services, including those services associated with planning and facilitation of the transition to local transit authorities, shall not exceed that of fiscal year 2012”.

Validate Collective Bargaining Agreements

488 SECTION 24. (A) Section 188 of said chapter 139 of the acts of 2012 is hereby amended by striking out
489 the words “2011 amendments” and inserting in place thereof the following words:- 2011 and 2012
490 amendments.

491 (B) Said section 188 of said chapter 139 of the acts of 2012 is hereby further amended by striking out
492 clause (a).

493 (C) Said chapter 139 of the acts of 2012 is hereby further amended by striking out section 189 and
494 inserting in place thereof the following section:-

495 Section 189. The salary adjustments and other cost items authorized by the 2011 and 2012 amendments
496 to the following collective bargaining agreements, for the period from July 1, 2011 to June 30, 2014,
497 inclusive, shall be effective for the purposes of section 7 of chapter 150E of the General Laws:

498 (a) between the Berkshire sheriff and the International Brotherhood of Correction
499 Officers/AFL-CIO, Local RI-297 (Unit SB1);

500 (b) between the Berkshire sheriff and the International Union of Electronic, Electrical,
501 Salaried, Machine and Furniture Workers - Communications Workers of America (Unit
502 SB2);

503 (c) between the Berkshire sheriff’s department and the Berkshire County Sheriff’s Office
504 Employees Association (Unit SB3);

505 (d) between the Middlesex sheriff and the New England Police Benevolent
506 Association/AFL-CIO, Local 500 (Unit SM5);

507 (e) between the between the Middlesex county sheriff’s department and the Superior
508 Officers Association (Unit SM4);

509 (f) between the Norfolk sheriff and the National Association of Government Employees,
510 RI-202 (Unit SN1);

511 (g) between the Norfolk county sheriff’s department and the National Association of
512 Government Employees, Local 296 (Unit SN3);

513 (h) between the Norfolk county sheriff’s department and the Norfolk Superior Officers,
514 Local 295 (Unit SN2);

515 (i) between the Plymouth county sheriff and the Massachusetts Correctional Officers
516 Federated Union, Emergency Communications Center Unit (Unit SP5);

517 (j) between the Suffolk sheriff and the American Federation of State, County and
518 Municipal Employees for Council 93, Local 419 (Unit SS0);

519 (k) between the Suffolk sheriff and the National Association of Government Employees,
520 Local 298 (Unit SS2);

521 (l) between the Suffolk sheriff and the American Federation of State, County and
522 Municipal Employees/AFL-CIO, Council 93, Local RN (Unit SS3);

523 (m) between the trial court and the National Association of Government Employees/Service
524 Employees International Union Local 5000 (Units J2C and J2P);

525 (n) between the administrative office of the trial court and the OPEIU Local 6 (Units J6C
526 and J6P)

527 (o) between the board of higher education and the Massachusetts Teachers
528 Association/National Education Association Associated Professional Administrators (Unit
529 APA);

530 (p) between the board of higher education and the Massachusetts Teachers
531 Association/National Education Association Associated Massachusetts Community Colleges
532 Council (Unit MCC);

533 (q) between the board of higher education and the Massachusetts Teachers
534 Association/National Education Association State College Faculty (Unit MSC);

535 (r) between the University of Massachusetts and the Amherst Council 93, Local 1776,
536 AFL-CIOs (Unit A01), for the Amherst campus;

537 (s) between the University of Massachusetts and the International Brotherhood of Police
538 Officers, Local 432 (A&B Units) (Unit A06), for the Amherst campus;

539 (t) between the University of Massachusetts and the University Staff
540 Association/MTA/NEA (Unit A08), for the Amherst campus;

541 (u) between the University of Massachusetts and the Non-Exempt Supervisors Unit, Unit
542 B/MTA/NEA (Unit A15), for the Amherst campus;

543 (v) between the University of Massachusetts and the Massachusetts Society of
544 Professors/Faculty Staff Union/MTA/NEA (Units A50 and B40), for the Amherst and
545 Boston campuses;

546 (w) between the University of Massachusetts and the Professional Staff Union/MTA/NEA
547 (Units A52 and B42), for the Amherst and Boston campuses;

548 (x) between the University of Massachusetts and the Massachusetts Society of
549 Professors/Lowell/MTA/NEA (Unit L90) , for the Lowell campus;

550 (y) between the University of Massachusetts and the MTA/NEA Clerical/Technical Unit
551 (Unit L92), for the Lowell campus;

552 (z) between the University of Massachusetts and the MTA/NEA Maintenance/Trades Unit
553 (Unit L93), for the Lowell campus;
554 (aa) between the University of Massachusetts and the International Association of
555 University Police Officers (Unit L94), for the Lowell campus;
556 (bb) between the University of Massachusetts and the Service Employees International
557 Union, Local 888 (Unit L95), for the Lowell campus;
558 (cc) between the commonwealth and AFSCME Local 653, for the Essex North/South
559 registry of deeds;
560 (dd) between the commonwealth and AFSCME Local 414, for the Middlesex South registry
561 of deeds;
562 (ee) between the commonwealth and SEIU Local 888, for the Suffolk registry of deeds; and
563 (ff) between the commonwealth and SEIU Local 888, for the Worcester North registry of
564 deeds

565 CBA reserves transferability

566 SECTION 25. Said chapter 139 of the acts of 2012 is hereby amended by adding the following section:-
567 Section 230. Notwithstanding any general or special law to the contrary, the secretary of administration
568 and finance may transfer funds between items 1599-4440, 1599-4441, 1599-4442, 1599-4443 and 1599-
569 4444 of section 2.

570 Technical Corrections to Fiscal Year 2013 General Appropriation Act

571 SECTION 26. (A) Item 7066-0111 of section 2 of said chapter 139 of the acts of 2012 is hereby
572 amended by striking out the words “to be selected by the special commission on higher education
573 financing”.

574 (B) The first sentence of section 156 of said chapter 139 of the acts of 2012 is hereby amended by
575 striking out the words “with a net value over \$1,000,000” and inserting in place thereof the following
576 words:- that would otherwise be deposited in the Commonwealth Stabilization Fund under the last
577 paragraph of section 2H of chapter 29 of the General Laws.

578 (C) Section 218 of said chapter 139 of the acts of 2012 is hereby amended by striking out the words “57
579 to 71” and inserting in place thereof the following words:- 69 to 83.

(D) Section 224 of said chapter 139 of the acts of 2012 is hereby amended by striking out the words “Section 96” and inserting in place thereof the following words:- Sections 96 and 97.

(E) Clause (5) of the third paragraph of section 2 of chapter 111N of the General Laws, as amended by section 111 of said chapter 139 of the acts of 2012, is hereby further amended by striking out the word “ice”.

CPCS Transferability

SECTION 27. (A) Notwithstanding any general or special law to the contrary, at the request of the committee for public counsel services and with the written approval of the secretary of administration and finance, the comptroller shall allow the transfer of funds from item 0321-1500 to item 0321-1510 of section 2 of chapter 68 of the acts of 2011 for the purpose of reducing any deficiency in said item 0321-1510. All such transfers, in aggregate, shall not exceed \$5,000,000 and shall be effective for fiscal year 2012. All funds from both of these items shall be depleted before any funds are expended from items 0321-1500 and 0321-1510 of section 2 of chapter 139 of the acts of 2012 for services rendered in fiscal year 2012.

(B) Item 0321-1510 of section 2 of chapter 139 of the acts of 2012 is hereby amended by adding the following words:- ; and provided further, that no funds shall be expended from this item for services rendered in fiscal year 2012 until all funds are depleted from items 0321-1500 and 0321-1510 of section 2 of chapter 68 of the acts of 2011.